Report No. 4b-2.

ALL Reciprocal Category

Differences Included

"Intragovernmental Closing Package Reciprocal Category Summary Report for FY 2005"
for Agency DE00
Department of Defense
Summary Report

Reciprocal Category

01   - Securities Issued by Federal Agencies Under General & Special Authority

	Agency	Partner	Difference	
Totals:	$259,424,800,000	$259,413,000,000	$11,800,000	0.0%

02   - Federal Interest Receivable/Federal Interest Payable

	Agency	Partner	Difference	
Totals:	$3,949,200,000	$3,935,000,000	$14,200,000	0.4%

03   - Interest Revenue & Expense, Gains & Losses on Federal Investments

	Agency	Partner	Difference	
Totals:	$13,211,700,000	$13,195,000,000	$16,700,000	0.1%

05   - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

	Agency	Partner	Difference	
Totals:	$39,500,000	$41,000,000	($1,500,000)	3.7%

06   - Gains and Losses on Federal Borrowings

	Agency	Partner	Difference	
Totals:	$0	$4,000,000	($4,000,000)	100.0%

17   - Federal Loans Receivable/Federal Loans Payable

	Agency	Partner	Difference	
Totals:	$460,900,000	$461,000,000	($100,000)	0.0%

18   - Financing Sources Transferred In/Out Without Reimbursement

	Agency	Partner	Difference	
Totals:	$14,300,000	$80,636,000	($66,336,000)	82.3%

19   - Appropriation Transfers In/Out

	Agency	Partner	Difference	
Totals:	$3,176,400,000	$452,762,000	$2,723,638,000	85.7%

21   - Employee Benefit Contributions Receivables and Payables

	Agency	Partner	Difference

		Agency	Partner	Difference	
	Totals:	**$1,940,500,000**	**$1,949,358,000**	**($8,858,000)**	**0.5%**

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

		Agency	**Partner**	**Difference**	
	Totals:	**$3,070,100,000**	**$3,658,288,113**	**($588,188,113)**	**16.1%**

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred

		Agency	**Partner**	**Difference**	
	Totals:	**$3,881,000,000**	**$2,063,041,317**	**$1,817,958,683**	**46.8%**

24 - Intra-governmental buy/sell costs/revenues

		Agency	**Partner**	**Difference**	
	Totals:	**$16,422,100,000**	**$21,348,307,127**	**($4,926,207,127)**	**23.1%**

26 - Benefit program Costs/Revenues

		Agency	**Partner**	**Difference**	
	Totals:	**$8,720,500,000**	**$8,318,914,044**	**$401,585,956**	**4.6%**

27 - Federal Transfers Receivable/Federal Transfers Payable

		Agency	**Partner**	**Difference**	
	Totals:	**$451,000,000**	**$368,850,000**	**$82,150,000**	**18.2%**

28 - Unexpended Appropriations-Transferred-In/Out

		Agency	**Partner**	**Difference**	
	Totals:	**$707,900,000**	**$4,898,016,227**	**($4,190,116,227)**	**85.5%**

29 - Uncategorized - SGLs that are NOT assigned to any other category

		Agency	**Partner**	**Difference**	
	Totals:	**$7,945,700,000**	**($96,762,482)**	**$8,042,462,482**	**98.8%**

Grand Totals	**$323,415,600,000**	**$320,090,410,347**	**$3,325,189,653**	**1.0%**

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included.Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded